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January 17, 2010

BY ECF

United States District Court
Southern District of New York
Daniel Patrick Moynihan
United States Courthouse
500 Pearl Street
New York, NY 10007-1312

**Re: In re: Bernard L. Madoff
Motion to Leave for Appeal U.S. Bankruptcy Court, Southern District of
New York, 08-1789 (BRL) Order dated December 14, 2010**

Dear Sir/Madam:

We represent the movants in connection with the referenced motion for leave to appeal. Please accept this very short reply memorandum which focuses for the Court the narrow issue on appeal.

Respectfully,

/s/ Helen Davis Chaitman
Helen Davis Chaitman

HDC:jg